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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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April 13, 2021

Alyssa D. Emery
Chief Magistrate
County of Fairfax

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Fairfax
Judicial District: Nineteenth
Magisterial Region: Fifth

We are performing a statewide audit of the Magistrates. During our review, we conducted certain audit procedures, as we deemed appropriate.

Management is an important part of the Magistrates' accountability since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review we noted certain matters requiring management's attention and corrective action. These matters include the following:

Retain Voided Receipts

Repeat: No

For two of seven voided receipts issued (29%), the Magistrates did not retain all copies of the original and voided receipts. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Magistrates should retain all copies of original and voided receipts as required by the Magistrate Manual.

We acknowledge the cooperation extended to us by the Chief Magistrate and her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: Edith Edwards-Talbot, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia